



RICHMOND UNIFIED SCHOOL DISTRICT
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Superintendent of Public Instruction-
appointed Administrator

January 24, 1992

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UNIVERSITY OF CALIFORNIA

Governing Board
Richmond Unified School District
1108 Bissell Avenue
Richmond, CA 94802

Dear Board Members:

Enclosed is the Financial Recovery Plan (The Framework) for the Richmond Unified School District that I developed as required by the court order from Judge James. I urge you to consider this plan carefully, and adopt it so that the process of restoring your authority to operate the district can commence.

The plan itself contains a framework for financial recovery as defined by the law and the court decision. However, it is by no means a complete road map for all of the issues that need to be addressed before the Richmond Unified School District is back on its feet financially and is able to offer quality education programs. Much more work needs to be done, and it is my hope that the district governing board and the communities within the district will take on this task.

As you will note from the enclosed projections, full financial recovery will take a number of years and will require additional sacrifices before financial stability is attained. By any measure, the next few years will be extremely difficult ones. The Superintendent of Public Instruction and the State Controller have used all of the authority they have under law to mitigate this situation, and yet still meet the district's reserve and long-term debt obligations. The uncertainty surrounding the state's economy has made recovery even more difficult, particularly with respect to next year.

Even though the district's financial difficulties have resulted in severe cutbacks, I think it is important not to lose sight of the fact that quality programs continue to exist within the district. These programs need to be preserved, if possible, since they will serve as a natural starting point for the rebuilding of the educational program and for bringing educational excellence back to this district. With this letter, I want to offer my continued assistance to the board and the new

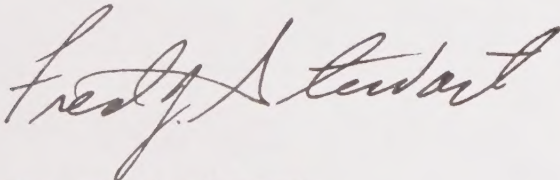
Governing Board
Richmond Unified School District
January 24, 1992
Page 2

superintendent, once he or she is selected, in developing a comprehensive plan for improving educational programs that makes the most of all available resources and builds upon the positive aspects of existing services.

As stated in the plan, the board has through January 31, 1992, to decide whether to accept the plan and its conditions. After the board has made its decision concerning acceptance of this plan, I request that the board's action be forwarded to me in the form of a formal resolution. I will then take the plan and your resolution to both the State Superintendent of Public Instruction and the State Controller for their approval, as required by the court order. If the plan is acceptable to them, they will begin the process of converting me to a trustee with the powers specified in law and the court order. Please be assured that I will continue to work in the best interest of the children of Richmond, regardless of the board's decision in this matter.

If you have any questions concerning the enclosed plan, please call me at (510) 234-3825.

Sincerely,

A handwritten signature in cursive script, appearing to read "Fred Stewart".

Dr. Fred Stewart
State Appointed Administrator

FS:rai
Enclosure

cc: Bill Honig
Gray Davis
Honorable Robert Campbell
Honorable Daniel Boatwright
Ron Stewart, Contra Costa County Supt. of Schools

Richmond Unified School District
Financial Recovery Plan
(The Framework)

January 24, 1992

Richmond Unified School District Financial Recovery Plan (The Framework)

January 24, 1992

Prepared by the state-appointed administrator pursuant to an agreement between the State Controller and the Superintendent of Public Instruction ordered by the Honorable Ellen S. James, Judge of the Superior Court of the State of California, in the county of Contra Costa, on May 2, 1991.

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Introduction

The purpose of this study is to investigate the effects of various factors on the growth of a certain plant species. The study was conducted over a period of six months, during which time the plants were grown under different conditions and their growth was measured.

The first factor investigated was the amount of light received by the plants. The plants were grown in three different locations: indoors, outdoors, and in a greenhouse. The amount of light was measured using a light meter, and the growth of the plants was measured using a ruler.

The second factor investigated was the amount of water received by the plants. The plants were grown in three different locations: indoors, outdoors, and in a greenhouse. The amount of water was measured using a graduated cylinder, and the growth of the plants was measured using a ruler.

The third factor investigated was the amount of fertilizer received by the plants. The plants were grown in three different locations: indoors, outdoors, and in a greenhouse. The amount of fertilizer was measured using a scale, and the growth of the plants was measured using a ruler.

The results of the study show that the amount of light, water, and fertilizer all have a significant effect on the growth of the plant species. The plants grown in the greenhouse, which received the most light, water, and fertilizer, grew the fastest and tallest.

The study also found that the amount of light, water, and fertilizer all interacted with each other to affect the growth of the plants. For example, the plants grown in the greenhouse, which received the most light, water, and fertilizer, grew the fastest and tallest.

The study has several limitations. First, the study was conducted over a short period of time, so it is possible that the results may change over a longer period. Second, the study was conducted in a controlled environment, so it is possible that the results may differ in a more natural setting.

Richmond Unified School District Financial Recovery Plan (The Framework)

January 24, 1992

Introduction

This document represents the first five years of a financial recovery plan for the Richmond Unified School District as required by Assembly Bill 1202 (Chapter 171, Statutes of 1990), and an agreement between the State Controller and the Superintendent of Public Instruction (SPI) ordered by the Honorable Ellen S. James, Judge of the Superior Court of the State of California, in the county of Contra Costa, on May 2, 1991. Copies of the legislation, court order, and loan agreement are included in this document as appendixes.

Assembly Bill 1202 was the legislative vehicle by which the Richmond Unified School District requested and obtained a \$9.5 million emergency loan apportionment in June, 1990. An agreement approved by Judge Ellen S. James resulted in the Superintendent of Public Instruction and the State Controller providing a second emergency loan apportionment to the district of \$19 million in May, 1991. This was the result of a lawsuit brought by parents of school children in the Richmond Unified School District against the Richmond Unified School District Board of Education, the State of California (represented by the Governor), the Superintendent of Public Instruction, and the State Controller.

This plan is made up of four major sections:

- Section I is the Richmond Unified School District's General Fund¹ budget for 1991-92 and contains the major assumptions upon which it was built.
- Section II is a projection of General Fund¹ revenues and expenditures for the four fiscal years beyond 1991-92 and the major assumptions upon which the projections were built.

¹Revenues for some restricted programs are contained in this budget. Please see discussion under **"Projected Revenues"** in Sub-section B of Section II for an explanation.

- Section III describes the changing roles of the state and the district governing board.
- Section IV specifies the requirements that the governing board and superintendent must meet as they reassume the authority to operate the district.

This document was produced by the state-appointed administrator using information from two public input sessions held in the district, information from the district, data from the Department of Education, projections from the Commission on State Finance, and the proposed 1992-93 Governor's budget.

Overview

In 1987, then Superintendent Walter Marks launched a comprehensive effort to improve education in the Richmond Unified School District. Known as the "System for Choice," his plan called for dramatic changes in the district's educational program, including increasing the number of periods of instruction and hiring approximately 400 new teachers to staff expanded curriculum offerings throughout the district. The total cost of these changes substantially exceeded the district's financial resources.

The district's governing board and the superintendent failed to rectify this basic imbalance between revenues and expenditures. Consequently, appropriate actions were not taken to bring district spending in line with its annual resources for fiscal years 1988-89, 1989-90, and 1990-91.

Compounding this problem were a number of other factors including the following:

- The district's accounting and budgeting systems could not adequately cope with the variety of the new educational programs implemented, and as a result, the district was not able to track revenues and expenditures on a consistent and timely basis.
- Recent audits and reviews have indicated that the district implemented program changes without identifying supporting revenues.
- The district did not spend revenues according to program requirements for such programs as School Desegregation, Adult Education, and Education Consolidation and Improvement Act (ECIA) Chapter 1.
- The district borrowed money to pay ongoing expenses.
- The district did not maintain adequate internal controls, including adequate personnel position control.

- The district did not integrate fiscal reporting and planning, and as a result had little fiscal information to guide local policy makers.
- In addition, the district negotiated collective bargaining agreements containing provisions the district could ill afford.

Because district spending exceeded the incoming flow of revenues, the district was forced to ask the state for a \$9.5 million emergency loan in June, 1990. A second emergency loan for \$19 million was granted to the district in May, 1991, under the authority of the Superior Court of California, and was based on an agreement between the Superintendent of Public Instruction and the State Controller. This loan allowed the students in the Richmond Unified School District to complete the 1990-91 school year as originally planned. Without the loan, the district would have been forced to close schools six weeks early.

Under the terms of the court-ordered agreement, the state-appointed administrator developed and submitted a balanced budget for 1991-92 to the Contra Costa County Superintendent of Schools, and the Superintendent of Public Instruction. This budget is attached as Appendix D and has been updated to reflect the most recent information available. The revised budget is represented by the first year of the five years contained in the plan.

Although the district's 1991-92 budget is balanced, it must be noted that the current budget will require deferral of major obligations, and will provide for a Reserve for Economic Uncertainties that is below the level considered prudent for a district this size. However, in order to achieve even the current level of reserves, the district cut expenditures by approximately \$30 million (laying off approximately 400 teachers) and reduced all district employee salaries by at least 9 percent. The net result is a 1991-92 Reserve for Economic Uncertainties of one-tenth of one percent of the district's expenditures. State-adopted criteria and standards for budget development state that a district the size of the Richmond Unified School District should have a Reserve for Economic Uncertainties of at least 2 percent of total expenditures, or \$2.4 million for 1991-92. Over the next four years, the plan states that the reserve will be increased incrementally each year, reaching the 2 percent level in 1995-96.

The two loans and other long-term debt (including interest) attributable to the district's General Fund, currently total more than \$80 million. This is an amount equal to more than 70 percent of the district's total General Fund revenues in the current year.

I. A Description of Richmond Unified School District's Budget for 1991-92 and How It Was Built

Schedule 1, entitled "Five-year Projection of Revenues and Expenditures (1.5 percent COLA for 1992-93)" displays a five-year financial picture for the district, the first column of which is a summary of the district's revised operating budget for fiscal year 1991-92 [The district's detailed budget (J-200), adopted earlier this year, is attached as Appendix D]. Using the revised 1991-92 budget as a base, the remainder of the schedule is a projection of the next four fiscal years.

It is important to distinguish between the revised 1991-92 operating budget and the financial projections for the next four years. The 1991-92 budget represents the district's legal basis for operations during the current fiscal year. Changes to the budget must be presented to and approved by the state-appointed administrator. The revised 1991-92 budget contained in Schedule I has been approved by the state-appointed administrator. The financial projections for fiscal years 1992-93 through 1995-96 form the framework upon which the district can develop sufficient detail (including allocating any unappropriated fund balances) to build a formal budget in future years.

The assumptions on which the budget was built were developed by district staff using the most reliable data available at the time. Information relating to revenues came from district sources and was verified by the state. Information relating to expenditures is based on the district's collective bargaining agreements, policies and procedures, and terms and conditions of the legislation concerning the first loan, and the terms and conditions of the court order concerning the second emergency loan.

The first column of Schedule 1 is reproduced on the following page for the reader's convenience. The specific assumptions upon which the budget information displayed on Schedule 1 was developed, and why these numbers may be different from the detailed budget in the Appendix will be explained on the pages immediately following the chart.

Summary of 1991-92 Budget (Revised²)

1991-92 Budget	
Revenues	
Revenue limit sources	\$93,330,000
Federal revenues	1,000,000
Other state revenues	15,040,000
Other local revenues	990,000
Total revenues	\$110,360,000
Expenditures	
Certificated salaries	\$55,240,000
Classified salaries	16,630,000
Employee benefits	24,880,000
Books and supplies	2,410,000
Services, other	9,430,000
Capital outlay	0
Indirect support	(1,050,000)
Deferred maintenance	0
Long term debt	2,320,000
Total expenditures	\$109,860,000
Net increase/decrease in fund balance	\$500,000
Beginning fund balance, July 1	420,000
Ending fund balance, June 30	920,000
Reserved fund balance	40,000
Economic uncertainties	880,000

²This chart displays Column 1 from Schedule 1, page 18.

Budgeted Revenues

The first column on Schedule 1 shows all of the revenues and expenditures associated with the district's unrestricted General Fund, and the restricted revenues and expenditures associated with the Special Education, Transportation, and Instructional Materials programs. These restricted programs were included because they are relatively large categorical programs which are not self supporting. Significant amounts of unrestricted General Fund money go towards the support of these programs. Rather than go into the detail necessary to display the General Fund contribution to these individual programs (which may be found in the detailed budget in the Appendix), for the purposes of presentation, all the revenues (restricted and unrestricted) and all the expenses associated with these programs are included.

This column does not include restricted revenues or expenditures for all other categorical programs because district staff have assumed that these programs will be self supporting. The expenditures in these programs will be limited to the total amount of revenues received and the program will need no additional support from the General Fund.

The 1991-92 budget information in Schedule 1 reflects certain changes from the 1991-92 budget adopted in September 1991. These changes, which are the result of more current information, are found in the Revenue Limit Sources, Other State Revenues, Long-term Debt, and Beginning Fund Balance line items:

- Revenues from revenue limit sources reflect an increase of approximately \$200,000 due to additional funding for the district's Continuation Education program.
- As a result of significant decreases in Lottery revenues and a partial offset in increased Mandated Cost revenues, an overall decline of \$425,000 is reflected in Other State revenues. This item is further offset by approximately \$4 million as a result of not including the self-supporting restricted programs as discussed in subsection B of Section II.
- The amount of long-term debt has decreased by approximately \$45,000 due to a recalculation of the interest portion of the current year's payments.

- The audited beginning balance has increased by approximately \$117,000 from the estimated beginning balance.

The net impact of these changes on the district's 1991-92 budget is an overall decrease of \$67,000 which is reflected in the ending fund balance.

Other budget amounts were developed as follows:

Revenue Limit Sources:

Revenue limit revenue was developed by the district, verified by the state, and has been adjusted for projected ADA growth.

Federal Revenues:

Federal Revenues are comprised of Federal Special Education funds only.

Other State Revenues:

The bulk of other state revenues is comprised of State Special Education, Home-To-School Transportation, and Lottery revenues. Recent forecasts predict that Lottery funding in the current year will drop to \$88 per ADA. However this decrease has been offset by unanticipated increases in other state revenues.

Other Local Revenues:

These figures are based on district projections, and largely reflect leases, local contracts, and rental income.

Categorical Revenue Not Included:

This projection does not include restricted revenues or expenditures for categorical programs that district staff have determined will be self supporting. It is assumed that expenditures in these programs will be limited to the total amount of revenues received and the individual programs will need no additional support from the General Fund. For 1991-92, the total categorical revenue not included is budgeted at \$8,382,905

In addition, federal and state funding for many categorical projects and programs is often awarded to the district subsequent to the

budget's adoption in September. When the district receives and accepts these additional grants, the adopted budget is amended to provide the necessary expenditure authority.

Budgeted Expenditures

Certificated Salaries:

The amount for certificated salaries is computed from the district's staffing records and current salary schedule.

Classified Salaries:

The amount for classified salaries is also computed from the district's staffing records and current salary schedules.

Employee Benefits:

The cost of employee benefits is based on staffing information, payroll records, insurance premiums, and contribution rates for PERS, STRS, and Social Security. The amount for health benefits is 14 percent higher (per employee) than last year.

Books and Supplies:

This amount is based on 1986-87 expenditures per ADA multiplied by the 1991-92 enrollment.

Services, Other:

This amount is based on 1990-91 levels of service.

Capital Outlay:

No capital outlay is currently budgeted. Any expenditures in this area will be the result of savings in the other areas of the budget.

Indirect Support:

This is the amount charged to categorical and other funds for indirect costs based on the state approved indirect cost rates. The amount is negative because of the accounting treatment necessary to show the transfer of costs between funds.

Deferred Maintenance:

No deferred maintenance contributions are shown in the budget year because of severe budget constraints and the existence of prior-year balances in the Deferred Maintenance Fund.

Long-term Debt:

The amount consists primarily of the first year's repayment of the \$9.5 million emergency loan apportionment.

Reserve for Economic Uncertainties:

The Reserve for Economic Uncertainties is budgeted at the maximum amount that the district is able to afford. State standards indicate that a district the size of Richmond should have a Reserve for Economic Uncertainties of approximately \$2.4 million.

II. Projection of Revenues and Expenditures for the Four Fiscal Years Beyond 1991-92, and the Major Assumptions Upon Which the Projections Were Built

A. The Dynamic Nature of Multi-year Budget Planning

The central component of any financial recovery plan is a multi-year budget of revenues and expenditures which is in balance for all years. In the Richmond Unified School District these multi-year budgets must also reflect repayment of certain long-term debt obligations and a plan to rebuild the Reserve for Economic Uncertainties. Schedule 1 provides a basic starting point for developing such a budget. This schedule is not a finished budget for any of four years beyond 1991-92. Rather it is a projection of the district's unrestricted General Fund revenues and certain baseline expenditures for the four years beyond 1991-92. Each year's projection will become a baseline budget when the appropriate expenditures are reduced, or the unappropriated fund balances are allocated in accordance with district priorities.

The assumptions and projections used in the development of this document will change over time. When better information becomes available, or when the district's policies and priorities change, the plan will have to be altered. At a minimum, the plan should be updated each time an annual budget or interim fiscal report is prepared. Whatever adjustments are made must reflect a commitment to keep the budget balanced, build adequate reserves, and pay long-term debt obligations.

In addition to being a good management tool for all school districts to use, multi-year fiscal planning for the Richmond Unified School District is required by the terms of both the first and second loans. This is the first iteration; an updated five-year plan will, at a minimum, have to be prepared each year, until both state loans are repaid in full.

B. Five-year Schedule of Unrestricted³ Revenues and Certain Baseline Expenditures

The following is a review of the assumptions used to build the four-year projections (1992-93 through 1995-96) of the district's budget as displayed in Schedule 1.

³Revenues for some restricted programs are contained in this schedule. Please see discussion under "Projected Revenues" for an explanation.

Projected Revenues

As with the budget information in Column 1, the four remaining columns on this schedule show a projection of all of the revenues and expenditures associated with the district's unrestricted General Fund, and the restricted revenues and expenditures associated with the Special Education, Transportation, and Instructional Materials programs. These restricted programs were included because they are not self supporting. Significant amounts of unrestricted General Fund money go towards the support of these programs. Rather than go into all the detail necessary to display the General Fund contribution to these programs, it was decided to include all the revenues (restricted and unrestricted) and all the expenses associated with these programs.

As noted earlier, the projections do not include restricted revenues or expenditures for all other categorical programs because district staff have assumed that these programs will be self supporting. Expenditures in these programs will be limited to the total amount of revenues received and the program will need no additional support from the General Fund. In 1991-92 total categorical aid revenues, excluding those programs which have been noted, total \$8,382,905.

Revenue limit revenue for 1992-93:

In projecting the amount of state revenue limit funds for 1992-93, the district included 514 additional units of average daily attendance (ADA) multiplied by a cost of living adjustment (COLA). Although the statutory COLA required by Proposition 98 has been calculated by the Commission on State Finance to be 3.91 percent, the district used the 1.5 percent COLA as contained in the January 10, 1992, proposed Governor's Budget. Given the uncertain condition of the state's economic future, it is highly unlikely that the COLA will be as great as the Commission's figure of 3.91 percent and perhaps could be even less than the 1.5 percent COLA in the Governor's budget. Even though the state's future economic condition is uncertain at this time, the use of the 1.5 percent COLA amount is appropriate. As the state budget for 1992-93 moves through the legislative process, this estimate will need to be adjusted accordingly. The board will also have to develop contingency plans in the event that this COLA is not fully realized. The development of these contingency plans is one of the first activities that will have to be completed by the board once its authority is restored. Schedule 2 displays a view of Richmond's financial situation through 1995-96 that assumes a 0 percent COLA in 1992-93. For the years 1993-94

through 1995-96, the Commission on State Finance currently projects a 4 percent COLA. This schedule can be used as a starting point for the contingency plan discussion.

The detail for each year is shown on the following page:

Year	New Students		COLA	
	Number	Amount	Percent	Amount
1992-93	514	\$1,571,000	1.5	\$1,424,000
1993-94	761	\$2,366,000	4.0	\$3,977,000
1994-95	634	\$2,040,000	4.0	\$4,188,000
1995-96	729	\$2,449,000	4.0	\$4,454,000

Federal Revenues:

Federal Revenue sources consist of Federal Special Education funds only and are increased by COLA (\$15,000 in 1992-93).

Other State Revenues:

The bulk of other state revenues is comprised of State Special Education (\$9,951,568 in 1992-93), Home-To-School Transportation (\$1,085,350 in 1992-93), and Lottery (\$2,770,000 in 1992-93). Special Education is increased by COLA (\$149,000 in 1992-93), Home-to-School Transportation is increased by growth. Recent forecasts regarding Lottery revenue suggest that revenues from this source will fall below earlier projections. Therefore, revenues from this source have been adjusted downward for the last four years of the plan to the level of \$88 per unit of average daily attendance and increased for growth.

Other Local Revenues:

Held constant except for the addition of interest revenue of \$100,000 in 1992-93. These figures are based on district projections, and largely reflect interest, local contracts, leases, and rental income.

Projected Expenditures

Certificated Salaries:

The amount for certificated salaries increases because of the expected growth in the total number of teachers as a result of anticipated growth in the number of students. No increases in salary expense are included for teachers moving along "step and column" in the salary schedule, because

the district believes that these costs are compensated for by hiring newer and therefore less costly teachers, to replace the departing, more expensive teachers. Since these salaries show no COLAs, the board will want to pay particular attention to this area in future years, particularly the last three years of this plan, when there may be money available for this purpose.

Classified Salaries:

The amount for classified salaries does not reflect any growth in the total number of classified employees. No increases in salary expense are included for classified staff longevity in their salary schedule, because the district believes that these costs are compensated for by hiring newer and therefore less costly personnel, to replace the departing, more expensive personnel.

Employee Benefits:

The projections currently do not include any estimates of the increased costs of employee health benefits over the four years of the plan. However, some estimates indicate that benefits could grow at the rate of 15 percent per year, based on the current benefit package. Fixed benefits such as PERS and Social Security are projected to grow due to increases in salaries and wages, and account for the nominal increases in the cost of this expense category over the four-year period.

Books and Supplies:

This amount is based on 1986-87 expenditures per ADA multiplied by the 1991-92 enrollment and adjusted for projected ADA growth.

Services, Other:

This amount is based on 1986-87 expenditures per ADA multiplied by the 1991-92 enrollment and adjusted for projected ADA growth. In addition, a 5 percent COLA has been added each year to reflect anticipated increased costs for tuition for non-public special education schools, special education transportation, and utilities.

Capital Outlay:

The capital outlay projection for 1992-93 is comprised of equipment (\$250,000) and replacement of equipment (\$150,000). Increases in subsequent years are based on enrollment growth.

Indirect Support:

This is the amount charged to categorical and other funds for indirect costs based on the state approved indirect cost rates. No COLA is being applied. This is a negative amount because of the accounting treatment necessary to show the transfer of costs between funds.

Deferred Maintenance:

In order to qualify for the state's Deferred Maintenance Program a district must match the maximum amount provided through the program by setting aside an amount equal to one-half of its General Fund and Adult Education budgets. The amount displayed here is the maximum amount the district can provide given its current financial condition.

Long-term Debt:

This plan reflects a commitment to repay all of the district's General Fund long-term debt (and interest) which currently amounts to more than \$80 million, payable over the next 10-15 years. In view of the size of this debt, it is proposed that certain obligations to the state be deferred in 1991-92 and 1992-93, and that certain payments to IBM and the repayment of the Certificates of Participation (COPs) be deferred for ten years.

Reserve for Economic Uncertainties:

The Reserve for Economic Uncertainties should be maintained at the level of at least 2 percent (the state standard for a district the size of Richmond) of the total amount available for expenditure in 1995-96. Amounts for this item over the five years covered by this plan represent steady movement toward that goal, as shown in the following chart. The amount for the Expenditure Base was calculated by taking the amount of total district expenditures for each year and adding the amount of categorical-aid revenues from programs which are self-supporting. These revenues were described earlier in the Revenue portion of this section.

Reserve for Economic Uncertainties (amounts in thousands)					
	Year				
	1991-92 Budget	1992-93 Projection	1993-94 Projection	1994-95 Projection	1995-96 Projection
Expenditure Base	\$118,000	\$124,000	\$131,000	\$141,000	\$157,000
Reserve	880	940	1,290	1,970	2,670
Percent of Expenditures	0.75%	0.75%	1.0%	1.5%	2.0%
Increase over Prior Year	880	60	350	680	700
State Standard	\$2,360	\$2,500	\$2,580	\$2,630	\$2,670

Unappropriated Fund Balance:

A critical component of the five-year schedule is the unappropriated fund balance in the latter years of the plan. This amount is calculated by taking the annual ending fund balance and subtracting out the appropriate amounts for reserves (primarily the Reserve for Economic Uncertainties). The remaining unappropriated fund balance is the amount of money that the board can use to improve the educational program, increase salaries, or increase expenditures in other categories.

It is important to understand that the unappropriated fund balance is a cumulative figure in that the balance in a given year includes the balances, if any, from the prior year, or years. Consequently, using Schedule 1, it should be noted that any expenditures from the \$3.5 million available in 1994-95 are going to reduce on a dollar-for-dollar basis the balances available for expenditure in 1995-96. Further, any expenditure commitments which create an ongoing demand for funds (as opposed to one-time expenditures) may create significant obligations against fund balances in future years. An example may help clarify this point. Assume that the \$3.5 million shown for fiscal year 1994-95 is entirely allocated in that year on reoccurring expenditure items. As the chart on the following page demonstrates, this will have the effect of lowering the cumulative total unappropriated fund balance from \$13,940,000 in 1995-96, to \$6,860,000 a total reduction of over \$7,000,000.

RICHMOND UNIFIED SCHOOL DISTRICT

Schedule 1

FINANCIAL RECOVERY PLAN

Five Year Schedule of Unrestricted Revenues
and Certain Baseline Expenditures
(1.5 Percent COLA in 1992/93)

	1991/92 Budget	1992/93 Projection	1993/94 Projection	1994/95 Projection	1995/96 Projection
REVENUES					
Revenue Limit Sources	93,330,000	96,330,000	102,670,000	108,900,000	115,810,000
Federal Revenues	1,000,000	1,010,000	1,050,000	1,090,000	1,140,000
Other State Revenues (Lottery @ \$88)	15,040,000	15,220,000	15,730,000	16,270,000	16,830,000
Other Local Revenues	990,000	1,090,000	1,090,000	1,090,000	1,090,000
TOTAL REVENUES	110,360,000	113,650,000	120,540,000	127,350,000	134,870,000
EXPENDITURES					
Certificated Salaries	55,240,000	55,930,000	56,970,000	57,830,000	58,810,000
Classified Salaries	16,630,000	16,630,000	16,630,000	16,630,000	16,630,000
Employee Benefits	24,880,000	25,100,000	25,440,000	25,720,000	26,040,000
Books and Supplies	2,410,000	2,450,000	2,510,000	2,570,000	2,630,000
Services, Other	9,430,000	10,080,000	10,860,000	11,650,000	12,520,000
Capital Outlay	0	400,000	410,000	420,000	430,000
Indirect Support	(1,050,000)	(1,070,000)	(1,100,000)	(1,120,000)	(1,150,000)
Deferred Maintenance	0	500,000	500,000	500,000	500,000
Long Term Debt	2,320,000	5,730,000	7,380,000	7,360,000	7,360,000
TOTAL EXPENDITURES	109,860,000	115,750,000	119,600,000	121,560,000	123,770,000
NET INCREASE/DECREASE IN FUND BALANCE					
	500,000	(2,100,000)	940,000	5,790,000	11,100,000
Beginning Fund Bal, July 1	420,000	920,000	(1,180,000)	(240,000)	5,550,000
Ending Fund Bal, June 30	920,000	(1,180,000)	(240,000)	5,550,000	16,650,000
Reserved Fund Balance	40,000	40,000	40,000	40,000	40,000
Designated Fund Balance					
Economic Uncertainties	880,000	940,000	1,290,000	1,970,000	2,670,000
Unappropriated Fund Balance	0	(2,160,000)	(1,570,000)	3,540,000	13,940,000

The data below are taken from Schedule 1 on the next page:

Cumulative unappropriated fund balances	Available in 1994-95	Available in 1995-96
	\$3,540,000	\$13,940,000

If ongoing expenditures are increased by \$3,540,000 in 1993-94:

Cumulative unappropriated fund balances	Available in 1994-95	Available in 1995-96
from 1994-95	\$3,540,000	-0-
from 1995-96		\$10,400,000
subtotal	\$3,540,000	\$10,400,000
1993-94 salary expenditure carried forward	-3,540,000	-3,540,000
Remaining unappropriated fund balance	-0-	\$6,860,000

RICHMOND UNIFIED SCHOOL DISTRICT FINANCIAL RECOVERY PLAN

Schedule 2

Five Year Schedule of Unrestricted Revenues
 and Certain Baseline Expenditures
 (No COLA in 1992/93)

	1991/92 Budget	1992/93 Projection	1993/94 Projection	1994/95 Projection	1995/96 Projection
REVENUES					
Revenue Limit Sources	93,330,000	94,900,000	101,150,000	107,300,000	114,100,000
Federal Revenues	1,000,000	1,000,000	1,040,000	1,080,000	1,120,000
Other State Revenues (Lottery @ \$88)	15,040,000	15,060,000	15,560,000	16,100,000	16,650,000
Other Local Revenues	990,000	1,090,000	1,090,000	1,090,000	1,090,000
TOTAL REVENUES	110,360,000	112,050,000	118,840,000	125,570,000	132,960,000
EXPENDITURES					
Certificated Salaries	55,240,000	55,930,000	56,970,000	57,830,000	58,810,000
Classified Salaries	16,630,000	16,630,000	16,630,000	16,630,000	16,630,000
Employee Benefits	24,880,000	25,100,000	25,440,000	25,720,000	26,040,000
Books and Supplies	2,410,000	2,450,000	2,510,000	2,570,000	2,630,000
Services, Other	9,430,000	10,080,000	10,860,000	11,650,000	12,520,000
Capital Outlay	0	400,000	410,000	420,000	430,000
Indirect Support	(1,050,000)	(1,070,000)	(1,100,000)	(1,120,000)	(1,150,000)
Deferred Maintenance	0	500,000	500,000	500,000	500,000
Long Term Debt	2,320,000	5,730,000	7,380,000	7,360,000	7,360,000
TOTAL EXPENDITURES	109,860,000	115,750,000	119,600,000	121,560,000	123,770,000
NET INCREASE/DECREASE					
IN FUND BALANCE	500,000	(3,700,000)	(760,000)	4,010,000	9,190,000
Beginning Fund Bal, July 1	420,000	920,000	(2,780,000)	(3,540,000)	470,000
Ending Fund Bal, June 30	920,000	(2,780,000)	(3,540,000)	470,000	9,660,000
Reserved Fund Balance	40,000	40,000	40,000	40,000	40,000
Designated Fund Balance					
Economic Uncertainties	880,000	940,000	1,290,000	1,970,000	2,670,000
Unappropriated Fund Balance	0	(3,760,000)	(4,870,000)	(1,540,000)	6,950,000

C. Projection of Long-term Debt Obligations

The district is currently obligated to pay, in future years, more than \$80 million in principal and interest to long-term creditors in order to liquidate its existing long-term debts. Legally, payments or adjustments must be made to these creditors beginning in 1991-92 and 1992-93. However, the amount of money needed to make annual debt payments represents a severe hardship to the district, particularly if the district must begin servicing all the debt next year. Consequently the plan reflects the following proposals to ameliorate the impact of these charges in a manner which is consistent with the law and court orders:

- According to the agreement between the district and the State Controller, the first payment of the Voluntary Integration Audit is scheduled for June 1992. However, the district is presently pursuing an administrative appeal of the audit with the Controller and for purposes of this plan, assumes that the appeal will be sustained, at least in part. Therefore, no payment is scheduled for the 1991-92 fiscal year.
- The first payment (1992-93) on the \$19 million emergency loan is scheduled as an interest-only payment.
- Payment of the two Consolidated Application Program Audits has been scheduled over five years beginning in 1992-93.

Richmond Unified School District Financial Recovery Plan Schedule of Long Term Debt			
	Principal	Interest	Total Cost of Loan
First Emergency Apportionment	\$9,525,000	\$4,140,569	\$13,665,569
Second Emergency Apportionment	19,000,000	14,294,720	33,294,720
Voluntary Integration Program	7,652,054	3,858,293	11,510,347
IBM	4,932,959	663,946	5,596,905
COPS	9,800,000	4,589,475	14,389,475
Consolidated Application Audits	3,000,000	0	3,000,000
TOTAL COST	\$53,910,013	\$27,547,003	\$81,457,016

The following describes the contents of "Schedule 3 -- Long-term Debt" which includes the repayment of the first emergency loan apportionment (\$9.5 million); the second emergency loan apportionment (\$19 million); the Voluntary Integration Audit; IBM equipment; Certificates of Participation (issued in 1988); two Consolidated Application Program Audits; and an Adult Education Program Audit. Please note however, the preceding "Schedules 1 and 2 --Five-year Projections" do not include making payments on the purchase of IBM equipment nor repayment of the Certificates of Participation during the first ten years of the recovery plan.

First Emergency Loan Apportionment

This debt consists of \$9.5 million in principal and \$4.1 million in scheduled interest. It was a loan made available to the district, at its request, in June 1990, by Assembly Bill 1202. In Accordance with the legislation, repayment begins in 1991-92 and the loan will be totally repaid in seven years.

Second Emergency Loan Apportionment

This loan consists of \$19 million in principal and \$14.3 million in scheduled interest. It was a loan made available to the district in May 1991 as the result of a lawsuit brought by parents in the Richmond Unified School District. According to the terms of the loan agreement, developed pursuant to the court order, repayment must begin in 1992-93 and must be totally repaid in 10 years.

Voluntary Integration Audit Exception Repayment

As a result of an audit performed by the State Controller's Office, the district was found to have used \$7.7 million dollars improperly, and must repay that amount plus \$3.9 million in interest in seven years. As mentioned in the preceding, the repayment has been appealed to the State Controller and may result in a reduction of the amount to be repaid.

IBM and Certificates of Participation

The district also owes \$5.6 million (including interest) to IBM and \$14.4 million (including interest) to the holders of Certificates of Participation (COPs). The district recognizes these debts, but due to its extreme financial condition, the district does not plan to schedule any repayment of either of these two debts for 10 years. At the end of 10 years, the district will begin making payments on this debt, but only at the current amounts for principal and interest. Current amounts for principal and interest are shown on the following page.

IBM		COPs		Total
Principal	Interest	Principal	Interest	
\$4,900,000	\$700,000	\$9,800,000	\$4,600,000	\$20,000,000

Consolidated Application Programs Audits for 1989-90 and 1990-91

The Consolidated Application Programs Audit for 1989-90 has been completed and audit exceptions totalling \$1.5 million have been identified. The 1990-91 Consolidated Application Programs Audit has yet to be completed, but it is expected that it also will identify approximately the same amount of audit exceptions.

When a district is found to be out of compliance in these areas, the amount of money in question is not repaid to the state. Instead, unrestricted General Fund money must be spent by the district, in the future, in the specific program area(s) found to be out of compliance.

Adult Education Audits

The Department of Education has recently concluded an audit of the district's Adult Education Program, and found the district to be out of compliance. The district is currently appealing the findings of the Department, and thus a dollar amount has yet to be determined.

RICHMOND UNIFIED SCHOOL DISTRICT FINANCIAL RECOVERY PLAN

Schedule 3

Principal and Interest Payments of Long-Term Debt

	1991-92 Budget	1992-93 Projected	1993-94 Projected	1994-95 Projected	1995-96 Projected
First Emergency Apportionment					
\$ 2 Million Principal (Jul 11, 1990)					
\$.349 Million Accrued Interest (8.5% Jul 1990 - June 1992)					
\$ 2.349 Million Payable @ 8.5% over 7 yrs	422,950	422,950	422,950	422,950	422,950
\$ 7.525 Million Principal (Dec 4, 1990)					
\$ 1.010 Million Accrued Interest (8.3% Dec 1990 - June 1992)					
\$ 8.535 Million Payable @ 8.3% over 7 yrs	1,529,274	1,529,274	1,529,274	1,529,274	1,529,274
Second Emergency Apportionment					
\$ 19.000 Million Principal (Jun 14, 1991)					
\$ 3.451 Million Accrued Interest (8.5% Jun 1991 - June 1993)					
\$ 22.451 Payable @ 8.5% over 10 years (1)		(3) 1,758,804	3,153,592	3,153,592	3,153,592
Voluntary Integration Audit					
7.652 Million Principal (May, 1991)					
1.480 Million Accrued Interest (8.5% May 1991 - June 1993)					
\$ 9.132 Payable @ 8.5% over 7 years (1)	(2)	1,644,335	1,644,335	1,644,335	1,644,335
Consolidated Application Audit (1989-90)					
1.5 Million Principal payable over 5 yrs		300,000	300,000	300,000	300,000
Consolidated Application Audit (1990-91 est)					
1.5 Million Principal payable over 5 yrs			300,000	300,000	300,000
Central Telephone System	156,763	39,197			
Musical Instruments	34,433				
Valley View Multi-Purpose Room	57,529				
Vehicle Garage	10,797	10,797	10,797	10,797	10,797
76,000 Balance (P&I) as of July 1991					
Richmond High School Computer	21,928	21,928	18,277		
NCR Computer Equipment	85,000				
IBM/Certificates of Participation - No Payments					
TOTAL DEBT SERV & LOAN REPAYMENTS	2,318,674	5,727,285	7,379,225	7,360,948	7,360,948
Secured Debt Repayments	366,450	71,922	29,074	10,797	10,797
Loan/Audit Repayments	1,952,224	5,655,363	7,350,151	7,350,151	7,350,151

- (1) Interest on these obligations is indexed to the annual earnings rate of the State of California's Pooled Money Investment Account which will vary over the life of the obligations. An 8.5% interest rate has been used for illustrative and planning purposes only.
- (2) Per agreement between the District and the Controller, the first payment of this obligation is scheduled for June, 1992. However, the District is presently pursuing an administrative appeal of the audit with the Controller and, for purposes of this plan, assumes that the appeal will be sustained, at least in part. Therefore, no payment is scheduled herein for the 1991-92 fiscal year.
- (3) Represents interest only in 1992-93.

D. Potential Revenue Enhancements

In large part the revenues that have been displayed in "Schedules 1 and 2 -- Five-year Projections" cannot be increased by district policy. However, there are a limited number of other sources of revenues that the district and community should consider:

Parcel Tax

A measure is on the April 1992, ballot which could raise \$4 million annually from a \$60 per-parcel assessment. The expenditure of parcel tax funds is restricted by the terms of the ballot proposition. If such a proposition is enacted, this source of revenue is available for four years and then must be renewed by the voters. Uses of the funds generated by a parcel tax would be limited to expenditure on:

- Full restoration of a six-period school day for all middle and junior high schools.
- Partial restoration of high school basic education and/or a college preparatory program and safety support services.
- Improvement of English and science elementary education programs.
- Partial restoration of the 1990-91 nine percent reduction in employee salaries.

Sale/Lease of Surplus Property

State law requires that proceeds from the sale of surplus real property can be used only to fund the deferred maintenance needs of the district. Although the district does have substantial deferred maintenance needs, there may be alternatives available that would allow the district to use some of these revenues to fund general operating expenditures. If the district wishes to pursue this option, it will need to obtain a waiver from the State Allocation Board.

A comprehensive property management program may provide additional revenues. It may not be in the district's best interest to sell property that the district may have a use for in future years. But rather than let such property sit vacant, many districts are using such options as renting, leasing, and joint ventures to provide additional revenues while still holding title to the property. The district currently has a property management firm on retainer to assist the district in marketing any surplus property.

III. Changing Roles of the State and the District Governing Board

The district received a state-appointed trustee when it agreed to the terms of the first \$9.5 million loan. That trustee was converted to a state-appointed administrator pursuant to the court order providing for the second loan of \$19 million.

Differences Between a State-appointed Administrator and a Trustee:

Under existing law and the court order, when the board of education regains its former powers, the state-appointed administrator will be discharged, and a trustee will be named in his place. The primary difference between an administrator and a trustee is that the administrator has all the authority necessary to run the district. The trustee on the other hand has his or her authority limited to staying or rescinding any action of the governing board which, in his or her judgement, may affect the financial condition of the district. However, according to the terms of the second emergency loan, if the board subsequently fails to adhere to one or more aspects of the plan, the Superintendent of Public Instruction is authorized to again relieve the district governing board of its authority until such time as he believes the district is likely to be able to administer its financial affairs.

IV. Future Responsibility of the Richmond Unified School District Board of Education and Superintendent

Consistent with California's history of local decision making in our schools, both the Superintendent of Public Instruction and the State Controller are committed to restoring the governing board's former authority and responsibilities. However, because of the severity of the district's financial problems, and the uncertainty surrounding the state economy, the restoration of the governing board's authority must be tied to the acceptance by the board of certain conditions. These conditions which are described below, require the board to take certain actions to ensure that the major components of the recovery plan, outlined in this document, are honored. Of paramount concern is that general expenditures, terms and conditions of employment, as well as the total number of people employed by the district be consistent with the revenues that the district can reasonably expect to receive during the next five years. Consequently, in order to restore the district governing board's authority, the board must formally accept this plan and agree to the following conditions:

- The governing board must develop a 1992-93 budget to bring major expenditures, which have historically grown faster than revenues, in line with reasonably anticipated revenues. This budget and associated collective bargaining agreements must be adopted by September 1, 1992. Projected expenditures for 1992-93 are going to have to be held to the expense level of 1991-92. Collective bargaining agreements will need to reflect the budgeted levels to the district, especially in areas such as health benefits. When the governing board accepts the plan, they must negotiate 1992-93 collective bargaining agreements in accordance with the plan.

If the governing board wants to change the plan, it must develop an alternative plan which reflects the revenue projections for 1992-93 and the reserve requirements outlined in this plan. Any alternative plan must be accompanied by collective bargaining agreements that reflect the components of the plan and must be approved by the Superintendent of Public Instruction and the State Controller.

- In view of the uncertainty surrounding the 1992-93 Budget for Schools, the governing board must also agree to develop an alternative budget for 1992-93, based on a zero COLA level. Schedule 2 is provided as a starting point for this task. Both this alternative budget and the budget built on the assumption that the COLA provided in the proposed Governor's budget should be used to guide district planning for 1992-93 and its collective bargaining negotiations.
- Given the uncertainty concerning revenue limit funding levels next year, the district must agree to send notices required by Education Code section

44929.21 (and related sections) to a sufficient number of district employees to ensure that the 1992-93 budget can be balanced without any COLA funding.

- A fundamental prerequisite to planning for next year is the development of a 1992-93 budget and bargaining calendar for meeting the district's responsibilities to collectively bargain in good faith and at the same time provide for a resolution of the terms and conditions of employment for all district employees that is consistent with a minimal COLA next year. The calendar should ensure that the district concludes its bargaining responsibilities prior to September 1, 1992. This calendar must be completed by March 1, 1992.
- The board must agree to update the five-year recovery plan at least on an annual basis. The plan will be subject to the approval of the Contra Costa County Superintendent of Schools, the State Controller, and the Superintendent of Public Instruction. Such an update must indicate how the board intends to allocate the unappropriated fund balances, if any. The first update must be completed by September 1, 1992, and on each subsequent June 30, until all the state loans have been repaid. This plan must be sufficiently detailed so that the state can ascertain the probable success of the district remaining solvent.

All interim reports (and special reports if required) must reflect full compliance with the adopted five-year plan. If at any time the financial reports do not agree with the five-year plan, the board must amend the districts expenditure plans within 30 days so that the district actions and plans are concurrent, one with the other. Additionally all collective bargaining agreements must be concluded in accordance with the time line specified.

- The board must agree that by December 31, 1992, it will develop a comprehensive education plan that is consistent with the approved five-year financial plan. The education plan will be subject to the approval of the Superintendent of Public Instruction.

If the board subsequently fails to adhere to one or more aspects of the plan, the Superintendent of Public Instruction is authorized to again relieve the district governing board of its authority until such time as he believes the district is likely to be able to administer its financial affairs.

Prior to accepting this plan and the conditions herein, the board should hold at least one public hearing to discuss the plan and its conditions. After the board accepts this plan and its accompanying conditions, it will be submitted to the State Controller and the

Superintendent of Public Instruction for their review. If the State Controller and the Superintendent of Public Instruction approve the plan, they will so advise the court, and the former authority of the governing board will be restored.

The board must notify the Superintendent of Public Instruction and the State Controller no later than January 31, 1992, of its acceptance of the plan.

Appendixes

outline.tbx
January 22, 1992
8 a.m.

Assembly Bill No. 1202

CHAPTER 171

An act to amend Section 41320 of the Education Code, and to repeal Section 2 of Chapter _____ of the Statutes of 1990, as added by Assembly Bill 1273 of the 1989-90 Regular Session, relating to education, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor June 22, 1990. Filed with
Secretary of State June 22, 1990.]

I am reducing the appropriation contained in Section 3 of Assembly Bill No. 1202 by \$4,475,000.

This bill would provide a \$14,000,000 emergency apportionment to the Richmond Unified School District for various expenditures, including meeting the school district's June payroll obligation. This bill would also establish conditions for the repayment of the loan.

Any appropriation contained in this bill would be considered an advance in the 1989/90 current year, and is chargeable as an expenditure against the General Fund for the 1990/91 Fiscal Year. Thus, any appropriation occurs at the expense of other worthy programs, budget demands and priorities in the 1990/91 Fiscal Year.

I am approving an appropriation of \$9,525,000, which is sufficient for the Richmond School District to meet its June payroll obligation. It is inappropriate, however, to approve additional apportionments in advance of other more pressing state demands that are currently being considered in the Budget.

With this reduction, I approve Assembly Bill No. 1202.

GEORGE DEUKMEJIAN, Governor

LEGISLATIVE COUNSEL'S DIGEST

AB 1202, Campbell. Schools: emergency apportionments.

(1) Existing law appropriates \$14,000,000 from the General Fund to Section A of the State School Fund for allocation by the Superintendent of Public Instruction to the Richmond Unified School District for the purpose of an emergency loan, subject to specified conditions.

This bill would repeal that appropriation, and would appropriate \$14,000,000 from the Special Account for Capital Outlay to Section A of the State School Fund for that same purpose. The bill would also specify that any amounts appropriated pursuant to the appropriation authorized under AB 1273 shall be deemed to constitute an advance in the 1989-90 fiscal year for expenditures chargeable against the General Fund for the 1990-91 fiscal year.

The bill would require the Controller, as of January 1, 1990, to transfer from the General Fund to the Special Account for Capital Outlay an amount equal to the sum appropriated from that account under this bill.

(2) Existing law provides for emergency apportionments to school districts and imposes certain requirements as conditions to an emergency apportionment. Existing law requires, as one of the conditions, that the Legislature shall have specifically appropriated sufficient funds to make the emergency apportionment and that the

act making the appropriation contain a schedule of repayments with which the district is required to comply.

This bill would provide, in the event that AB 1273 is not enacted into law, that this requirement is deleted, and would add the requirement that the district develop a schedule to repay the emergency loan and submit it to the county superintendent of schools. The bill would require the county superintendent to review and comment on the repayment schedule and submit it to the Superintendent of Public Instruction for approval. The bill would require the Superintendent of Public Instruction, upon approving the repayment schedule and other prescribed conditions, to request the Controller to disburse the proceeds of the emergency loan to the district.

This bill would declare that it is to take effect immediately as an urgency statute.

Appropriation: yes.

The people of the State of California do enact as follows:

SECTION 1. Section 41320 of the Education Code is amended to read:

41320. As a condition to any emergency apportionment to be made pursuant to Section 41310, the following requirements shall be met:

(a) The district requesting the apportionment shall submit to the county superintendent of schools having jurisdiction over the district a report issued by an independent auditor approved by the county superintendent of schools on the financial conditions and budgetary controls of the district, a written management review conducted by a qualified management consultant approved by the county superintendent of schools, and a fiscal plan adopted by the governing board to resolve the financial problems of the district.

(b) The county superintendent of schools shall review, and provide written comment on, the independent auditor's report, the management review, and the district plan. That written comment shall include the county superintendent's approval or disapproval of the district plan. In the event the county superintendent disapproves the plan, the governing board shall revise the district plan to respond to the concerns expressed by the county superintendent.

(c) Upon his or her approval of the district plan, the county superintendent of schools shall submit copies of the report, review, plan, and written comments specified in subdivision (b) to the Superintendent of Public Instruction, the Auditor General, the Joint Legislative Budget Committee, the Director of Finance, and the Controller.

(d) The Superintendent of Public Instruction shall review the reports and comments submitted to him or her by the county superintendent of schools and shall certify to the Director of Finance

that the action taken to correct the financial problems of the district is realistic and will result in placing the district on a sound financial basis.

(e) The district shall develop a schedule to repay the emergency loan and submit it to the county superintendent of schools. The county superintendent of schools shall review and comment on the repayment schedule and submit it to the Superintendent of Public Instruction for approval or disapproval. Upon the approval of the repayment schedule, and of the other reports, reviews, plans, and the appointment of the trustee required by this article, the Superintendent of Public Instruction shall request the Controller to disburse the proceeds of the emergency loan to the district.

(f) The district requesting the apportionment shall reimburse the county superintendent of schools for the costs incurred by the superintendent pursuant to this section.

SEC. 2. Section 2 of Chapter _____ of the Statutes of 1990, as added by Assembly Bill 1273 of the 1989-90 Regular Session, is repealed.

SEC. 3. (a) The sum of fourteen million dollars (\$14,000,000) is hereby appropriated from the Special Account for Capital Outlay to Section A of the State School Fund without regard to fiscal year for apportionment by the Superintendent of Public Instruction to the Richmond Unified School District for the purpose of an emergency loan. In order to qualify for that loan, the district shall comply with Article 2 (commencing with Section 41320) of Chapter 3 of Part 24 of the Education Code and the other conditions stipulated in this act.

(b) The Richmond Unified School District shall develop a schedule to repay the emergency loan consistent with subdivision (e) of Section 41320 of the Education Code. Notwithstanding Section 41323 of the Education Code, the repayment schedule shall not begin before July 1, 1991, and shall not extend beyond June 30, 1998. With the exception of funds that may be needed by the district to meet its cash obligations, as described later in this section, no funds shall be disbursed from the proceeds of the loan until the repayment schedule, and the reports, reviews, plans, and the appointment of the trustee required by Article 2 (commencing with Section 41320) of Chapter 3 of Part 24 of the Education Code have been approved by the Superintendent of Public Instruction.

(c) Based on the needs of the district to meet its cash obligations, the Superintendent of Public Instruction may direct the Controller to disburse, on a monthly basis, specific amounts of the emergency loan prior to the approval of all the conditions established by this act. The emergency loan shall be repaid to the state with interest at a rate based on the most current investment rate of the Pooled Money Investment Account as of the date of the disbursement of funds to the district.

SEC. 4. Due to unique circumstances relating to fiscal emergency in the Richmond Unified School District, the Legislature

finds and declares that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution.

SEC. 5. (a) The Controller shall transfer from the General Fund to the Special Account for Capital Outlay an amount equal to the sum appropriated to Section A of the State School Fund pursuant to Section 3 of this act.

(b) This section shall become operative July 1, 1990.

SEC. 6. Notwithstanding any other provision of law, all amounts appropriated under subdivision (a) of Section 2 of Assembly Bill 1273 of the 1989-90 Regular Session shall be deemed to constitute an advance in the 1989-90 fiscal year for expenditures chargeable against the General Fund for the 1990-91 fiscal year.

SEC. 7. (a) Section 1 of this act shall not become operative if Assembly Bill 1273 is enacted and becomes effective on or before January 1, 1991.

(b) Section 2 of this act shall become operative only if Assembly Bill 1273 is enacted and becomes effective on or before January 1, 1991.

SEC. 8. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to make certain revisions in a timely manner to the accounting of a designated appropriation of General Fund moneys, it is necessary that this act take effect immediately.

O

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FILED
MAY 02 1991
S.L. WEIR, County Clerk
CONTRA COSTA COUNTY
By Deputy
L. CRAMLETT

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF CONTRA COSTA

12 THOMAS K. BUTT, et al.,) No. C-91-01645 (ESJ)
13 Plaintiffs,)
14 v.)
15 RICHMOND UNIFIED SCHOOL DISTRICT) ORDER
16 BOARD OF EDUCATION, et al.,)
17 Defendants.)
18

19 On April 29, 1991, the parties to the above-captioned
20 action for injunctive relief appeared and presented written
21 and oral argument before this Court. Having considered all
22 the pleadings, evidence, and points and authorities
23 submitted by the parties, the Court ordered "...the State
24 and Bill Honig, the Superintendent of Public Instruction,
25 to ensure that the students of the Richmond Unified School
26 District are not deprived of six weeks of public
27 education..." The Court further ruled that it was within

1 the discretion of the defendants to comply with that order "by
2 whatever means they deem appropriate...".

3 On May 2, 1991, defendants Bill Honig, Superintendent of Public
4 Instruction, and Gray Davis, State Controller, presented to this
5 Court, after notice to all parties, an agreement to provvde Richmond
6 Unified School District with an emergency loan of up to \$19,000,000
7 under specified conditions. The Court hereby finds that fund
8 balances are presently available to defendants for allocation
9 pursuant to the Court's order of April 29, 1991, and are reasonably
10 related to the State's duty to keep the schools open. In support
11 of this finding, the Court reaches the following conclusions:

12 1. Under California Constitution Art. IX, Sec. 14 and Hall v.
13 City of Taft (1956) 47 Cal. 2d 177, the public school system in
14 California is a function of the State. The State of California is
15 therefore ultimately responsible for the operation of the public
16 school system.

17 2. Under Serrano v. Priest (1971) 5 Cal. 3d 584, and Hall v.
18 City of Taft, supra, all California students have a fundamental
19 right to an equal public education. That right goes beyond merely
20 providing equal funding; it guarantees a public education that is
21 basically equivalent to the education being provided in the rest
22 of the State. Such basic equivalency includes the number of days
23 of instruction provided to the students during the school year.

24 3. The Superintendent of Public Instruction has broad power
25 under Education Code Section 33112(a) to "superintend the schools
26 of this state". Because of the ultimate responsibility of the
27
28

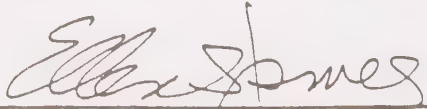
1 State to provide every California student with an equal public
2 education, the Superintendent of Public Instruction, under the unique
3 emergency financial conditions presented in the instant case, has
4 authority to relieve the Richmond Unified School District governing
5 board of its legal duties and powers, appoint a trustee, develop a
6 recovery plan and, subject to the approval of the Controller,
7 develope a repayment plan on the district's behalf as necessary to
8 ensure the operation of the schools through June 14, 1991, the
9 financial recovery of the district, and the protection of State
10 funds loaned to the district.

11 4. Under Long Beach Unified Sch. Dist. v. State of California
12 (1990) 225 Cal. App. 3d 155, 180-185, the Controller of the State
13 of California by order of the court may apportion State funds to a
14 school district from existing appropriated funds in order to comply
15 with the court's previous order if those funds were appropriated
16 for a purpose that is reasonably related to educational purposes.
17 In the instant case, the State Controller may apportion such funds
18 to the Richmond Unified School District for the purposes of an
19 emergency loan to keep the schools open through June 14, 1991.

20 5. The appropriations for the Greater Avenues To Independence
21 Program (Stats. 1990, ch. 93, sec. 22) and for the Emergency
22 Apportionment for the Oakland Unified School District (Stats. 1989,
23 ch. 1438, sec. 1) are reasonably related to the State's obligation
24 to keep the Richmond schools open through June 14, 1991 and are
25 presently available for allocation by the Controller.

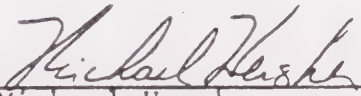
26 Implementation of this order is consistent with the Court's order
27 of April 29, 1991.

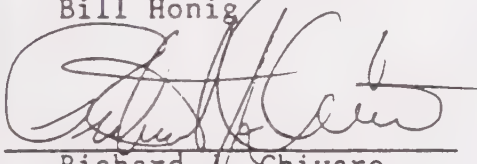
28 Dated: May 2, 1991.


ELLEN S. JAMES
Judge of the Superior Court

Dated: May 2, 1991
APPROVED AS TO FORM:

Charlton Holland
Deputy Attorney General
Counsel for Defendant
State of California


Michael Hersher
Counsel for Defendant
Bill Honig


Richard J. Chivaro
Counsel for Defendant
Gray Davis

AN AGREEMENT BETWEEN
THE STATE CONTROLLER
AND
THE SUPERINTENDENT OF PUBLIC INSTRUCTION
REGARDING RICHMOND UNIFIED SCHOOL DISTRICT

SEC. 1. The Richmond Unified School District (RUSD) has incurred such an extraordinary deficit in fiscal year 1990-91 that it cannot continue to operate its schools after April 30, 1991 without an emergency apportionment of up to \$19,000,000 from the State of California. On April 29, 1991, the Superior Court of Contra Costa County in Butt v. Richmond Unified School District et. al. (No. C-91-01645) ordered the State of California, including the Controller and Superintendent of Public Instruction (SPI), to "ensure...by whatever means they deem appropriate..." that the RUSD schools remain open until June 14, 1991.

The Controller and SPI agree that up to \$19,000,000 will be immediately loaned to RUSD from existing state funds. The funds loaned to RUSD pursuant to this agreement shall be repaid by RUSD to the State subject to the following conditions.

SEC. 2. (a) Upon the effective date of this agreement, the SPI shall assume all the legal rights, duties, and powers of the RUSD governing board. Any reference in current law to a school district shall be deemed to be a reference to the SPI when applied to the

RUSD. This section does not preclude the RUSD school board from meeting and advising the SPI and Controller.

(b) The SPI, after consultation with the Controller, shall select an administrator to act on the SPI's behalf in exercising his or her authority under this agreement. The SPI-appointed administrator shall serve under the immediate direction and supervision of the SPI until terminated by the SPI at his or her discretion. The SPI-appointed administrator shall have recognized expertise in management and finance, and shall be bonded.

(c) In order to comply with the court's order in Butt v. Richmond, the authority of the SPI and the SPI-appointed administrator under this Section shall continue until both of the following occur:

(1) The SPI and Controller have approved all of the recovery plans referred to in subdivision (a) of Section 3 of this agreement and the SPI-appointed administrator has negotiated collective bargaining agreements that are consistent with the terms of those recovery plans.

(2) The SPI and the Controller determine, on or after December 31, 1991, that future compliance by RUSD with all approved recovery plans is probable. Such determination shall not be withheld unreasonably.

(d) When the conditions stated in Subdivision (c) of this Section have been met, the RUSD governing board shall regain all of its legal rights, duties, and powers. The SPI shall then appoint a trustee under Education Code section 41320.1 to monitor and review the operations of the district until the conditions of Education Code section 41320.1(b) have been met.

(e) Notwithstanding subdivision (d), in the event that RUSD violates any provision of the recovery plans approved pursuant to this agreement, the SPI may reassume all of the legal rights, duties, and powers of the governing board of the district. The SPI shall return to the RUSD governing board all of its legal rights, duties, and powers when he or she determines that future compliance with the approved recovery plans is probable, or after a period of one year, whichever occurs later.

SEC.3. (a) In accordance with the timelines, instructions, and format established by the SPI, the SPI-appointed administrator shall prepare or obtain, the following reports and plans:

(1) A management review and recovery plan,

(2) A financial recovery plan which includes a plan to repay all loans and indebtedness to the State of California.

(b) The SPI and the Controller, after considering comments and recommendations of the county superintendent of schools, must approve each of the reports or plans required under this Section, or any other provision of law that requires the district to prepare reports or plans.

(c) The emergency loan authorized under this agreement shall be repaid over a period of no more than ten (10) years. Unless the Controller, the SPI and RUSD agree otherwise, repayment will be made in ten (10) equal annual installments, plus accrued interest, by the Controller withholding the amount of each annual installment and interest from the State School Fund apportionments made during the month of June pursuant to Education Code Section 14041, commencing with the apportionment that will be payable to the District in June 1993. If for any reason, a June apportionment is insufficient to repay the annual installment and interest due, the Controller may withhold the amount of any such deficiency from a subsequent State School Fund apportionment payable to the District. Interest shall accrue on the loan from the date the funds are received, at the annual investment rate of the Pooled Money Investment Account.

(d) Pursuant to Section 2(a) of this agreement, with the approval of the SPI, the SPI-appointed administrator shall have authority to enter into agreements on behalf of the district and to change any existing district rules, regulations, policies, or practices, as necessary to implement the recovery plans referred to

in Subsection (a) of this Section. In addition, the SPI-appointed administrator shall have the authority to reduce current year spending for the remainder of the 1990-91 fiscal year in all areas of school operation that do not directly affect classroom instruction. It is understood that any reduction of personnel represented by a collective bargaining agreement shall be in accordance with existing law.

SEC. 4. (a) All costs associated with implementing the provisions of this agreement shall be borne by RUSD.

(b) The SPI-appointed administrator shall be deemed an employee of RUSD for the purposes of all errors and omissions policies and workers compensation benefits.

SEC. 5. The SPI and Controller recognize the attached agreement which is incorporated herein by reference.

Sec. 6. No later than one year following the effective date of this plan, the Controller shall conduct an audit of the RUSD and report on the success of its recovery plan. The Controller may conduct such other audits or reviews of the financial records of RUSD as the Controller may deem appropriate.

Sec. 7 Up to the sum of nineteen million dollars (\$19,000,000) shall be apportioned by the Controller from available balances including:

Oakland Unified School District Emergency Apportionment (Chapter 1438, Section 1, Statutes of 1989)

GAIN appropriation to California Department of Education (Chapter 93, Section 22, Statutes of 1989)

Apportionments made in accordance with this agreement to RUSD shall be made in such installments and at such intervals as the SPI and the Controller may agree as an emergency loan to the RUSD for purpose of operating the RUSD from May 1 through June 14, 1991. Such funds shall be expended by the SPI pursuant to Section 2 of this agreement and the recovery plans developed pursuant to Section 3 of this plan.

Sec. 8 This agreement shall become effective immediately following approval by Superior Court Judge Ellen S. James. However, no funds shall be disbursed until this agreement is approved by the Bankruptcy Court that has jurisdiction over RUSD's Chapter 9 petition.

Sec. 9 The undersigned parties agree to request the approvals specified in Section 8. and further agree to be bound by all of the terms hereof.

Sec. 10 Nothing in this agreement waives any right that RUSD students have under state or federal law.

 /s/ Bill Honig
Superintendent of Public Instruction

date 5/1/91

 /s/ Gray Davis
State Controller

date 5/1/91

GENERAL FUND
Unrestricted and Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

CALIFORNIA
DEPARTMENT OF EDUCATION
Form J-201 (Rev 01/91)

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES								
1) Revenue Limit Sources	8010-8099	90,360,199	3,204,589	93,564,788	89,950,060	3,180,302	93,130,362	-0.5
2) Federal Revenues	8100-8299	396	5,227,341	5,227,737	0	4,855,908	4,855,908	-7.1
3) Other State Revenues	8300-8599	9,170,717	17,231,112	26,401,829	3,405,600	16,129,487	19,535,087	-26.0
4) Other Local Revenues	8600-8799	922,026	715,284	1,637,310	990,000	454,500	1,444,500	-11.8
5) TOTAL REVENUES		100,453,338	26,378,326	126,831,664	94,345,660	24,620,197	118,965,857	-6.2
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	62,715,478	12,791,458	75,506,936	46,980,491	11,180,230	58,160,721	-22.0
2) Classified Salaries	2000-2999	17,417,811	6,188,871	23,606,682	14,227,020	4,367,001	18,594,021	-21.2
3) Employee Benefits	3000-3999	23,984,439	3,886,015	27,870,454	20,092,042	3,802,549	23,894,591	-14.3
4) Books and Supplies	4000-4999	1,333,455	761,250	2,094,705	1,337,510	2,294,039	3,631,549	73.4
5) Services, Other Operating Expense	5000-5999	8,529,791	4,790,538	13,320,329	5,392,205	4,590,423	9,982,628	-25.1
6) Capital Outlay	6000-6599	1,995,472	333,442	2,328,914	0	360,429	360,429	-84.5
7) Other Outgo	7100-7299	858,442	160,431	1,018,873	1,709,153	262,967	1,972,120	93.6
8) Direct Support/Indirect Costs	7300-7399	-1,037,304	770,369	-266,935	-1,049,006	469,454	-579,552	117.1
9) TOTAL EXPENDITURES		115,797,584	29,682,374	145,479,958	88,689,415	27,327,092	116,016,507	-20.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		-15,344,246	-3,304,048	-18,648,294	5,656,245	-2,706,895	2,949,350	-115.8
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8910-8929	16,138	0	16,138	0	0	0	-100.0
b) Transfers Out	7610-7629	1,100,000	0	1,100,000	0	0	0	-100.0
2) Other Sources/Uses								
a) Sources	8930-8979	19,000,000	0	19,000,000	0	0	0	-100.0
b) Uses	7630-7699	0	0	0	2,366,450	0	2,366,450	new
3) Contributions to Restricted Programs	8980-8999	-3,975,411	3,975,411	0	-2,605,895	2,605,895	0	
4) TOTAL, OTHER FINANCING SOURCES/USES		13,940,727	3,975,411	17,916,138	-4,972,345	2,605,895	-2,366,450	-113.2

GENERAL FUND
Unrestricted and RestrictedREVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		-1,403,519	671,363	-732,156	683,900	-101,000	582,900	-179.6
=====								
F. FUND BALANCE, RESERVES								
=====								
1) Beginning Balance								
a) As of July 1 - Unaudited	9791	990,832	0	990,832	303,582	671,363	974,945	-1.6
b) Audit Adjustments	9792	0	0	0	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
c) As of July 1-Audited (F1a + F1b)		990,832	0	990,832	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
d) Adjustment for Restatements	9793	716,269	0	716,269	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
e) Net Beginning Bal. (F1c + F1d)		1,707,101	0	1,707,101	303,582	671,363	974,945	-42.9
2) Ending Balance, June 30 (E + F1e) (Beginning Balance in Budget Year)		303,582	671,363	974,945	987,482	570,363	1,557,845	59.8
=====								
Components of Ending Fund Balance								
a) Reserved Amounts								
Revolving Cash	9611	40,000	xxxxxxxxxxxxxx	40,000	40,000	xxxxxxxxxxxxxx	40,000	0.0
Stores	9612	0	0	0	0	0	0	
Prepaid Expenditures	9613	0	0	0	0	0	0	
General Reserve (EC 42124)	9630	0	xxxxxxxxxxxxxx	0	0	xxxxxxxxxxxxxx	0	
Legally Restricted Balances	9640	xxxxxxxxxxxxxx	0	0	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
b) Designated Amounts								
Designated for Economic Uncertainties	9710	0	0	0	683,900	0	683,900	new
Designated for	9720-9789							
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
c) Undesignated Amount	9790	263,582	671,363	934,945	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxx
d) Unappropriated Amount	9790	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	263,582	570,363	833,945	xxxxxxxxxx
=====								

GENERAL FUND
Unrestricted and Restricted

FUND RECONCILIATION

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual		
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
=====				
G. ASSETS				
1) Cash				
a) in County Treasury	9110	303,582	671,363	974,945
b) in Banks	9120	0	0	0
c) in Revolving Fund	9130	0	xxxxxxxxxxx	0
d) with Fiscal Agent	9135	0	0	0
e) collections awaiting deposit	9140	0	0	0
2) Investments	9150	0	0	0
3) Accounts Receivable	9160	0	0	0
4) Due from Other Funds	9170	0	0	0
5) Stores	9210	0	0	0
6) Prepaid Expenditures	9220	0	0	0
7) Other Current Assets	9300	0	0	0
8) TOTAL ASSETS		303,582	671,363	974,945
=====				
H. LIABILITIES				
1) Accounts Payable	9510	0	0	0
2) Due to Other Funds	9520	0	0	0
3) Deferred Revenue	9540	0	0	0
4) Other Liabilities	9590	0	0	0
5) TOTAL LIABILITIES		0	0	0
=====				
I. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G8 - H5)		303,582	671,363	974,945
=====				

1991/92 BUDGET
GENERAL FUND
Unrestricted and Restricted

CALIFORNIA
DEPARTMENT OF EDUCATION
Form J-201R (Rev 01/91)
Page R-1

REVENUE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year	8011	65,712,951	xxxxxxxxxxx	65,712,951	63,565,047	xxxxxxxxxxx	63,565,047	-3.3
State Aid - Prior Years	8019	345,717	xxxxxxxxxxx	345,717	0	xxxxxxxxxxx	0	-100.0
Tax Relief Subventions								
Homeowners' Exemptions	8021	774,823	xxxxxxxxxxx	774,823	0	xxxxxxxxxxx	0	-100.0
Timber Yield Tax	8022	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Other Subventions/In-Lieu Taxes	8029	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Trailer Coach Fees	8030	27,999	xxxxxxxxxxx	27,999	0	xxxxxxxxxxx	0	-100.0
County & District Taxes								
Secured Roll Taxes	8041	24,598,987	xxxxxxxxxxx	24,598,987	28,135,271	xxxxxxxxxxx	28,135,271	14.4
Unsecured Roll Taxes	8042	1,392,548	xxxxxxxxxxx	1,392,548	0	xxxxxxxxxxx	0	-100.0
Prior Years' Taxes	8043	180,630	xxxxxxxxxxx	180,630	0	xxxxxxxxxxx	0	-100.0
Supplemental Taxes	8044	985,792	xxxxxxxxxxx	985,792	0	xxxxxxxxxxx	0	-100.0
Penalties and Interest on Delinquent Revenue Limit Taxes	8048	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Property Tax Collection Fees	8049	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Other In-Lieu Taxes	8082	3,536	xxxxxxxxxxx	3,536	0	xxxxxxxxxxx	0	-100.0
Less: Non-Revenue Limit (50%) Adjustment	8089	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Subtotal, Revenue Limit Sources		94,022,983	xxxxxxxxxxx	94,022,983	91,700,318	xxxxxxxxxxx	91,700,318	-2.5
Revenue Limit Transfers								
Special Education ADA Transfer	8091	-3,204,589	3,204,589	0	-3,180,302	3,180,302	0	
PERS Reduction Transfer	8092	1,030,203	xxxxxxxxxxx	1,030,203	2,181,606	xxxxxxxxxxx	2,181,606	111.8
ROC/P Apprentice Hours Transfer	8093	0	0	0	0	0	0	
Concurrent Adult/Apprentice Transfer to Adult Ed Fund	8094	-981,814	xxxxxxxxxxx	-981,814	-242,825	xxxxxxxxxxx	-242,825	-75.3
Juvenile Court/County Community Schools/Continuation Education ADA Transfer	8095	0	0	0	0	0	0	
Property Taxes Transfers	8097	0	0	0	0	0	0	

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Account Codes							
=====								
REVENUE LIMIT SOURCES (Continued)								
All Other Transfers	8099	-506,584	0	-506,584	-508,737	0	-508,737	0.4
TOTAL, REVENUE LIMIT SOURCES		90,360,199	3,204,589	93,564,788	89,950,060	3,180,302	93,130,362	-0.5
=====								
FEDERAL REVENUES								
Maintenance and Operation	8110	396	0	396	0	0	0	-100.0
School Construction	8130	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Education Prof Dev Act	8140	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Economic Opportunity Act	8150	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
ECIA/ESEA	8160	xxxxxxxxxxxx	2,515,114	2,515,114	xxxxxxxxxxxx	3,622,743	3,622,743	44.0
JTPA	8170	xxxxxxxxxxxx	261,257	261,257	xxxxxxxxxxxx	0	0	-100.0
Special Education Entitlement Per UDC	8181	xxxxxxxxxxxx	965,156	965,156	xxxxxxxxxxxx	995,000	995,000	3.1
Discretionary Grants	8182	xxxxxxxxxxxx	256,119	256,119	xxxxxxxxxxxx	0	0	-100.0
EESA	8190	xxxxxxxxxxxx	7,256	7,256	xxxxxxxxxxxx	0	0	-100.0
Drug/Alcohol/Tobacco Funds	8210	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Child Nutrition Programs	8220	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Vocational Education Act	8240	xxxxxxxxxxxx	129,865	129,865	xxxxxxxxxxxx	238,165	238,165	83.4
Flood Control Funds	8270	0	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	
Wildlife Reserve Funds	8280	0	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	
Other Federal Revenue	8290	0	1,092,574	1,092,574	0	0	0	-100.0
TOTAL, FEDERAL REVENUES		396	5,227,341	5,227,737	0	4,855,908	4,855,908	-7.1
=====								
OTHER STATE REVENUES								
Principal Apportionment ROC/P Entitlement Current Year	8311	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Prior Years	8319	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Special Education Master Plan Current Year	8321	xxxxxxxxxxxx	9,615,924	9,615,924	xxxxxxxxxxxx	9,951,568	9,951,568	3.5
Prior Years	8329	xxxxxxxxxxxx	237,759	237,759	xxxxxxxxxxxx	0	0	-100.0
Gifted and Talented Pupils	8331	xxxxxxxxxxxx	196,905	196,905	xxxxxxxxxxxx	199,000	199,000	1.1
Special Purpose Apportionment Driver Training	8341	xxxxxxxxxxxx	6	6	xxxxxxxxxxxx	0	0	-100.0
Home-to-School Transportation	8342	xxxxxxxxxxxx	1,143,747	1,143,747	xxxxxxxxxxxx	1,085,350	1,085,350	-5.1

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
OTHER STATE REVENUES (Continued)								
School Improvement Program	8344	xxxxxxxxxxxx	181,433	181,433	xxxxxxxxxxxx	0	0	-100.0
Economic Impact Aid	8346	xxxxxxxxxxxx	1,801,619	1,801,619	xxxxxxxxxxxx	1,022,737	1,022,737	-43.2
Special Instructional Allowances								
Basic Reading Act	8411	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Instructional Television	8412	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Special Teacher Employment	8413	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Demo Program, Reading & Math	8414	xxxxxxxxxxxx	37,694	37,694	xxxxxxxxxxxx	0	0	-100.0
Instructional Materials								
Elementary	8415	xxxxxxxxxxxx	386,774	386,774	xxxxxxxxxxxx	657,800	657,800	70.1
Secondary	8416	xxxxxxxxxxxx	167,272	167,272	xxxxxxxxxxxx	167,272	167,272	0.0
Voc Ed, Handicapped Students	8418	xxxxxxxxxxxx	38,617	38,617	xxxxxxxxxxxx	0	0	-100.0
Staff Development	8419	xxxxxxxxxxxx	51,941	51,941	xxxxxxxxxxxx	0	0	-100.0
Tenth Grade Counseling	8421	xxxxxxxxxxxx	54,769	54,769	xxxxxxxxxxxx	0	0	-100.0
Mentor Teacher	8422	xxxxxxxxxxxx	348,836	348,836	xxxxxxxxxxxx	498,036	498,036	42.8
Educational Technology								
Assistance Grants	8424	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Year Round School Incentive	8425	0	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	
School Based Coordination								
Program	8429	xxxxxxxxxxxx	1,491,444	1,491,444	xxxxxxxxxxxx	2,347,724	2,347,724	57.4
Supplemental Grant Funds	8431	xxxxxxxxxxxx	208,941	208,941	xxxxxxxxxxxx	200,000	200,000	-4.3
Other Instructional Allowances	8490	0	48,222	48,222	0	0	0	-100.0
Other State Revenue								
Child Nutrition Programs	8520	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Mandated Costs Reimbursements	8550	0	0	0	0	0	0	
State Lottery Revenue	8560	3,838,903	0	3,838,903	3,395,000	0	3,395,000	-11.6
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Other Subventions/In-Lieu								
Taxes	8576	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Drug/Alcohol/Tobacco Funds	8580	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
All Other State Revenue	8590	5,331,814	1,219,209	6,551,023	10,600	0	10,600	-99.8
TOTAL, OTHER STATE REVENUES		9,170,717	17,231,112	26,401,829	3,405,600	16,129,487	19,535,087	-26.0
=====								

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUES								
Local Revenue								
County and District Taxes								
Restricted Levies - Other Secured Roll	8615	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Unsecured Roll	8616	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Prior Years' Taxes	8617	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Supplemental Taxes	8618	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Non Ad Valorem Taxes								
Parcel Taxes	8621	0	0	0	0	0	0	
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Sales								
Sale of Equipment/Supplies	8631	398	0	398	0	0	0	-100.0
(per EC 39522)								
Sale of Publications	8632	0	0	0	0	0	0	
Food Service Sales	8634	0	0	0	0	0	0	
Other Sales	8639	0	0	0	0	0	0	
Leases and Rentals	8650	777,059	0	777,059	800,000	0	800,000	2.0
Interest	8660	-134,212	0	-134,212	0	0	0	-100.0
Fees and Contracts								
Non-Resident Students	8672	0	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	
Transportation Services	8676	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
Interagency Revenues	8677	0	715,284	715,284	0	0	0	-100.0
Mitigation/Developer Fees	8681	0	0	0	0	0	0	
All Other Fees and Contracts	8689	0	0	0	0	0	0	
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	0	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	
All Other Local Revenue	8699	278,781	0	278,781	190,000	454,500	644,500	131.2
Tuition	8710	0	0	0	0	0	0	
Other Transfers In								
Special Education SELPA Transfers From Districts	8721	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
From County Offices	8722	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	
From JPAs	8723	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX	0	0	

GENERAL FUND
Unrestricted and Restricted

REVENUE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
OTHER LOCAL REVENUES (Continued)								
ROC/P Transfers								
From Districts	8731	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
From County Offices	8732	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
From JPAs	8733	xxxxxxxxxxxx	0	0	xxxxxxxxxxxx	0	0	
Community Schools Transfers								
From Districts	8741	0	0	0	0	0	0	
From County Offices	8742	0	0	0	0	0	0	
From JPAs	8743	0	0	0	0	0	0	
All Other Transfers In								
From Districts	8791	0	0	0	0	0	0	
From County Offices	8792	0	0	0	0	0	0	
From JPAs	8793	0	0	0	0	0	0	
From All Others	8799	0	0	0	0	0	0	
TOTAL, OTHER LOCAL REVENUES		922,026	715,284	1,637,310	990,000	454,500	1,444,500	-11.8
=====								
TOTAL, REVENUES		100,453,338	26,378,326	126,831,664	94,345,660	24,620,197	118,965,857	-6.2
=====								

1991/92 BUDGET
GENERAL FUND
Unrestricted and Restricted

CALIFORNIA
DEPARTMENT OF EDUCATION
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EXPENDITURE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			
		Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Percent
Description	Account Codes	(A)	(B)	col. A + B (C)	(D)	(E)	col. D + E (F)	Diff Column C & F
CERTIFICATED SALARIES								
Teachers' Salaries	1100	51,304,418	11,057,210	62,361,628	41,073,081	9,779,310	50,852,391	-18.5
School Administrators' Salaries	1200	4,908,136	15,967	4,924,103	3,393,036	0	3,393,036	-31.1
Supervisors' Salaries	1300	912,459	956,335	1,868,794	87,234	617,091	704,325	-62.3
Librarians' Salaries	1400	582,288	0	582,288	228,008	0	228,008	-60.8
Guidance, Welfare and Attendance Salaries	1500	2,952,471	273,223	3,225,694	1,354,606	143,196	1,497,802	-53.6
Physical and Mental Health Salaries	1600	609,668	19,022	628,690	39,476	0	39,476	-93.7
Superintendents' Salaries	1700	606,052	0	606,052	291,250	0	291,250	-51.9
Administrative Personnel Salaries	1800	180,322	0	180,322	466,753	65,800	532,553	195.3
Other Certificated Salaries	1900	659,664	469,701	1,129,365	47,047	574,833	621,880	-44.9
TOTAL, CERTIFICATED SALARIES		62,715,478	12,791,458	75,506,936	46,980,491	11,180,230	58,160,721	-22.0
CLASSIFIED SALARIES								
Instructional Aides' Salaries	2100	416,455	4,717,240	5,133,695	59,346	3,593,956	3,653,302	-28.8
Administrative Salaries	2200	1,231,673	83,645	1,315,318	597,770	0	597,770	-54.6
Clerical/Office Salaries	2300	5,752,316	786,489	6,538,805	5,334,861	552,603	5,887,464	-9.0
Maintenance and Operations Salaries	2400	8,003,094	39,192	8,042,286	6,918,900	4,000	6,922,900	-13.9
Food Services Salaries	2500	0	0	0	0	0	0	
Transportation Salaries	2600	0	2,304	2,304	0	10,111	10,111	338.8
Other Classified Salaries	2900	2,014,273	560,001	2,574,274	1,316,143	206,331	1,522,474	-40.9
TOTAL, CLASSIFIED SALARIES		17,417,811	6,188,871	23,606,682	14,227,020	4,367,001	18,594,021	-21.2
EMPLOYEE BENEFITS								
STRS - Instructional	3110	4,159,525	789,969	4,949,494	3,772,701	897,862	4,670,563	-5.6
- Non-Instructional	3120	911,673	131,682	1,043,355	0	0	0	-100.0
PERS - Instructional	3210	75,829	208,338	284,167	0	0	0	-100.0
- Non-Instructional	3220	953,019	69,330	1,022,349	0	0	0	-100.0
OASDI - Regular								
- Instructional	3310	77,851	189,180	267,031	962,076	201,301	1,163,377	335.7
- Non-Instructional	3320	891,114	69,582	960,696	0	0	0	-100.0
OASDI - Medicare								
- Instructional	3330	18,526	92,107	110,633	398,567	86,446	485,013	338.4
- Non-Instructional	3340	382,933	15,093	398,026	0	0	0	-100.0

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Account Codes							
=====								
EMPLOYEE BENEFITS (Continued)								
Health and Welfare Benefits								
- Instructional	3410	9,269,934	1,550,187	10,820,121	13,187,352	2,232,657	15,420,009	42.5
- Non-Instructional	3420	4,828,837	239,619	5,068,456	0	0	0	-100.0
Unemployment Insurance								
- Instructional	3510	31,360	13,415	44,775	65,130	14,131	79,261	77.0
- Non-Instructional	3520	18,827	2,147	20,974	0	0	0	-100.0
Workers' Compensation								
- Instructional	3610	1,443,111	399,666	1,842,777	1,706,216	370,152	2,076,368	12.7
- Non-Instructional	3620	785,028	78,182	863,210	0	0	0	-100.0
Other Employee Benefits								
- Instructional	3910	84,779	33,981	118,760	0	0	0	-100.0
- Non-Instructional	3920	52,093	3,537	55,630	0	0	0	-100.0
TOTAL, EMPLOYEE BENEFITS		23,984,439	3,886,015	27,870,454	20,092,042	3,802,549	23,894,591	-14.3
=====								
BOOKS AND SUPPLIES								
Textbooks	4100	87,705	234,830	322,535	156,837	106,200	263,037	-18.4
Books other than Textbooks	4200	79,523	54,081	133,604	0	126,133	126,133	-5.6
Instructional Materials and Supplies	4300	559,645	389,351	948,996	257,084	1,969,918	2,227,002	134.7
Other Supplies	4500	606,582	80,684	687,266	923,589	91,788	1,015,377	47.7
Pupil Transportation Supplies	4600	0	0	0	0	0	0	
Food Service Supplies	4700	0	2,304	2,304	0	0	0	-100.0
TOTAL, BOOKS AND SUPPLIES		1,333,455	761,250	2,094,705	1,337,510	2,294,039	3,631,549	73.4
=====								
SERVICES, OTHER OPERATING EXPENSES								
Personal Services of Instructional Consultants, Lecturers and Others	5100	128,310	664,749	793,059	0	270,657	270,657	-65.9
Travel and Conferences	5200	50,550	301,393	351,943	107,770	38,800	146,570	-58.4
Dues and Memberships	5300	12,440	835	13,275	15,810	150	15,960	20.2
Insurance	5400	1,010,252	0	1,010,252	383,919	0	383,919	-61.0
Utilities and Housekeeping Services	5500	2,652,209	68,403	2,720,612	2,484,000	21,178	2,505,178	-7.9
Rentals, Leases and Repairs	5600	1,998,691	62,851	2,061,542	505,520	38,628	544,148	-73.6
=====								

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Account Codes							
=====								
SERVICES, OTHER OPERATING EXPENSES (Cont.)								
Direct Costs - Interprogram Services	5710-5749	0	0	0	0	0	0	
Direct Costs - Interfund Services	5750-5799	0	0	0	0	0	0	
Other Services and Operating Expenditures	5800	2,677,339	3,692,307	6,369,646	1,895,186	4,221,010	6,116,196	-3.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		8,529,791	4,790,538	13,320,329	5,392,205	4,590,423	9,982,628	-25.1
=====								
CAPITAL OUTLAY								
Sites and Improvements of Sites	6100	75	0	75	0	0	0	-100.0
Buildings and Improvements of Buildings	6200	37,872	0	37,872	0	0	0	-100.0
Books and Media for New and Expanded Libraries	6300	5,068	1,447	6,515	0	0	0	-100.0
Equipment	6400	1,949,571	331,995	2,281,566	0	360,429	360,429	-84.2
Equipment Replacement	6500	2,886	0	2,886	0	0	0	-100.0
TOTAL, CAPITAL OUTLAY		1,995,472	333,442	2,328,914	0	360,429	360,429	-84.5
=====								
OTHER OUTGO								
Tuition								
Inter-District Attendance Agreements	7110	0	0	0	0	0	0	
ROC/P Tuition								
Payments to Districts	7121	0	0	0	0	0	0	
Payments to County Offices	7122	0	0	0	0	0	0	
Payments to JPAs	7123	0	0	0	0	0	0	
Special Education Excess Costs								
Payments to Districts	7131	0	0	0	0	0	0	
Payments to County Offices	7132	0	0	0	0	0	0	
Payments to JPAs	7133	0	0	0	0	0	0	
State Special Schools	7140	38,334	0	38,334	0	0	0	-100.0
Other Tuition, Excess Costs and/or Deficits	7190	0	0	0	0	0	0	
Other Transfers Out								
Special Education SELPA Transfers								
To Districts	7221	0	0	0	0	0	0	
To County Offices	7222	0	0	0	0	0	0	
To JPAs	7223	0	0	0	0	0	0	

GENERAL FUND
Unrestricted and Restricted

EXPENDITURE DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
OTHER OUTGO (Continued)								
ROC/P Transfers To Districts	7231	0	0	0	0	0	0	
To County Offices	7232	0	0	0	0	0	0	
To JPAs	7233	0	0	0	0	0	0	
Community Schools Transfers To Districts	7241	0	0	0	0	0	0	
To County Offices	7242	0	0	0	0	0	0	
To JPAs	7243	0	0	0	0	0	0	
PERS Reduction from Revenue Limit	7270	820,108	160,431	980,539	1,709,153	262,967	1,972,120	101.1
All Other Transfers Out To Districts	7291	0	0	0	0	0	0	
To County Offices	7292	0	0	0	0	0	0	
To JPAs	7293	0	0	0	0	0	0	
Other Transfers Out	7299	0	0	0	0	0	0	
TOTAL, OTHER OUTGO		858,442	160,431	1,018,873	1,709,153	262,967	1,972,120	93.6
=====								
DIRECT SUPPORT/INDIRECT COSTS								
Interprogram Transfers of Direct Support/Indirect Costs	7310-7349	-770,369	770,369	0	-469,454	469,454	0	
Interfund Transfers of Direct Support/Indirect Costs	7350-7399	-266,935	0	-266,935	-579,552	0	-579,552	117.1
TOTAL, DIRECT SUPPORT/INDIRECT COSTS		-1,037,304	770,369	-266,935	-1,049,006	469,454	-579,552	117.1
=====								
TOTAL, EXPENDITURES		115,797,584	29,682,374	145,479,958	88,689,415	27,327,092	116,016,507	-20.3
=====								

GENERAL FUND
Unrestricted and Restricted

OTHER FINANCING SOURCES/USES DETAIL

Richmond Unified School District

CONTRA COSTA County, California

		1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
Description	Account Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	0	0	0	0	0	0	
From: Bond Interest and Redemption Fund	8914	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Other Authorized Interfund Transfers In	8919	16,138	0	16,138	0	0	0	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN		16,138	0	16,138	0	0	0	-100.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611	0	0	0	0	0	0	
To: Special Reserve Fund	7612	0	0	0	0	0	0	
To: State School Building Fund	7613	0	0	0	0	0	0	
To: Deferred Maintenance Fund	7615	0	0	0	0	0	0	
To: Cafeteria Fund/Account	7616	0	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	
Other Authorized Interfund Transfers Out	7619	1,100,000	0	1,100,000	0	0	0	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT		1,100,000	0	1,100,000	0	0	0	-100.0
=====								
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionment	8931	19,000,000	xxxxxxxxxxx	19,000,000	0	xxxxxxxxxxx	0	-100.0
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0	0	0	0	0	0	
Other Sources Transfers from Funds of Lapsed/Reorganized Districts	8965	0	0	0	0	0	0	
Long Term Debt Proceeds Proceeds from Certificates of Participation	8971	xxxxxxxxxxx	0	0	xxxxxxxxxxx	0	0	
Proceeds from Capital Leases	8972	0	0	0	0	0	0	
All Other Sources	8979	0	0	0	0	0	0	
(c) TOTAL, SOURCES		19,000,000	0	19,000,000	0	0	0	-100.0

GENERAL FUND
Unrestricted and Restricted

OTHER FINANCING SOURCES/USES DETAIL

Richmond Unified School District

CONTRA COSTA County, California

Description	Account Codes	1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
OTHER SOURCES/USES (Continued)								
USES								
Debt Service								
Debt Service/Other Debt Service Payments	7639	0	0	0	366,450	0	366,450	new
Loan Repayments								
Long Term Loan Repayment	7641	0	0	0	2,000,000	0	2,000,000	new
Other Loan Repayments	7649	0	0	0	0	0	0	
Other Uses								
Transfers from Funds of Lapsed/Reorganized Districts	7651	0	0	0	0	0	0	
All Other Uses	7699	0	0	0	0	0	0	
(d) TOTAL, USES		0	0	0	2,366,450	0	2,366,450	new
=====								

GENERAL FUND
Unrestricted and Restricted

OTHER FINANCING SOURCES/USES DETAIL

Richmond Unified School District

CONTRA COSTA County, California

Description	Account Codes	1990/91 Unaudited Actual			1991/92 Budget			Percent Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
=====								
CONTRIBUTIONS TO RESTRICTED PROGRAMS								
(Indicate adjustments to prior year contributions)	8980-8999							
Special Education		-3,824,781	3,824,781	0	-2,052,363	2,052,363	0	
Pupil Transportation		-148,135	148,135	0	-553,532	553,532	0	
SF Foundation		-2,495	2,495	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
(e) TOTAL, CONTRIBUTIONS		-3,975,411	3,975,411	0	-2,605,895	2,605,895	0	
=====								
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		13,940,727	3,975,411	17,916,138	-4,972,345	2,605,895	-2,366,450	-113.2
=====								

Note: The preceding sheets display the district's General Fund only. The district's other funds have not been included because the use of these funds are restricted and the programs, unless mentioned otherwise in the text, are considered to be self-supporting. The following are the funds that have been excluded. Detailed information concerning these funds are available from the district office.

Excluded Funds

Adult Education Fund
Cafeteria Fund
Child Development Fund
Deferred Maintenance Fund
Building Fund
Capital Facilities Fund
State School Building Lease-Purchase Fund
Tax Override Fund
Self-Insurance Fund
Warehouse Revolving Fund

"MEASURE _____

(SPECIAL TAX FOR RICHMOND UNIFIED SCHOOL DISTRICT)

Shall the Richmond Unified School District, for the benefit of its students, be authorized to impose a qualified special tax to be used:

- (a) for full restoration of six period school day to all middle and junior high schools. (estimate \$1.7--2.0 million)
- (b) partial restoration of high school basic education and or college preparatory program and safety support services. (estimate \$450,000--\$500,000)
- (c) to improve English and Science elementary education programs (estimate \$450,000)
- (d) in the 1990-1991 school year teachers and support employees had salaries reduced by 9% and significant reductions in health benefits; the measure will provide partial restoration of employee salaries. (estimate \$750,000--1.0 million)

at the rate of \$60 per year for five (5) years on each parcel of land, developed or undeveloped, within the District, excluding property exempted by law, and shall the appropriations limit of the District be raised for four (4) years by the amount received from the tax."

10. Full Ballot Measure. The full text of the ballot measure shall read as follows:

"To restore the quality of the education provided to the students within the Richmond Unified School District, shall the Richmond Unified School District levy a special tax of \$60.00 on each parcel of land within the District, developed and undeveloped, each year for five (5) full fiscal years for the following purposes:

- (a) Full restoration of the six period school day to all middle and junior high schools.
- (b) Partial restoration of high school basic education and or college preparatory program safety support services.
- (c) Improve English and Science elementary education programs.
- (d) In 1990-1991 teachers and support employees had salaries reduced by 9% and significant reductions in health

benefits; this measure will partially restore employee salary reductions.

The term "parcel" shall mean any parcel of land, wholly or partially located within the District, for which the Contra Costa County Assessor has assigned an assessor's identification number; provided, however, that any such parcels which are contiguous, used solely for one owner-occupied single family residential dwelling and held under identical ownership, may, upon approval of an application of the owner(s) thereof submitted to the Governing Board of the District in accordance with rules and regulations to be adopted by the Governing Board, be treated as a single parcel for purposes of the special tax.

Pursuant to California Government Code Section 50079(b), any owner(s), sixty-five years or older, of a parcel used solely as an owner-occupied single family dwelling may obtain an exemption from the special tax upon approval of an application submitted to the Governing Board of the District in accordance with rules and regulations to be adopted by the Governing Board.

Pursuant to California Constitution Article XIII-B, the appropriations limit for the Richmond Unified School District shall be increased by the aggregate sum collected by the levy of the special tax in each of the years for which the special tax is authorized, up to four (4) years.

11. Approval of Expenditures. The County Superintendent of Schools must approve expenditures by the Richmond Unified School District related to tax funds assessed and appropriated in this measure.
12. Authority for Election. The authority for the specifications of this election order is contained in Section 5322 of the California Education Code. This resolution shall stand as an order to the County Superintendent of Schools to call an election within the boundaries of the District on the date specified below. The Secretary of this Board is hereby directed immediately to send a certified copy of this resolution to the County Superintendent of Schools so that said Superintendent receives it on or before December 13, 1991.
13. Election. This measure shall be submitted to the voters of the District at a special election to be held on Tuesday, April 14, 1992, and shall take effect immediately upon its confirmation by two-thirds (2/3) of such voters voting upon the measure at such election.

14. Consolidated Election. This Board requests that the District election be consolidated with any and all elections to be held on Tuesday, April 14, 1992.
15. Election Duties. This Board requests that the Contra Costa County Registrar Recorder carry out all necessary duties in connection with the consolidated election, including printing and mailing sample ballots; arguments and applications for absentee ballots; providing adequate polling places; canvassing returns and certifying the results to this Board and all other election duties prescribed by law.
16. Publishing Notices. The Secretary of this Board is ordered and directed to cause notices of the holding of such special election to be given by publishing a copy of this Resolution in a local newspaper of general circulation within the District, once a week for two (2) successive weeks, the first publication to be made not less than fifteen (15) days before the date of such special election.
17. Posting Notices. The Secretary of this Board is further ordered and directed to cause further notices of the holding of such special election to be given by posting a copy of this Resolution on or near the door of the District Office and in three (3) public places within the District for at least two (2) weeks before the time fixed for such special election.
18. Additional Publication. The Secretary of this Board is further ordered and directed to cause a copy of this Resolution to be published in a local newspaper once in accordance with Section 6061 of the California Government Code and to give whatever other notice of this Resolution as required by law.
19. Additional Notification. The Clerk of this Board is further directed to send a certified copy of this Resolution to the County Clerk no later than December 13, 1991.
20. County Counsel's Analysis. Upon qualification of this measure for a place on the ballot, the Secretary shall transmit a copy of the measure to the County Counsel to prepare an analysis of the measure in accordance with Section 5321 of the Elections Code
21. Headings. Headings at the beginning of each paragraph of this Resolution are solely for convenience and are not a part of this Resolution.
22. Severability. If any portion of this Resolution is for any reason to be invalid, such holding shall not affect the validity of the remaining portions of this Resolution. The Board declares that it would have adopted this Resolution



C124904049

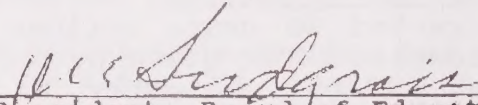
irrespective of the fact that any portion may be held to be invalid.

Passed and adopted by the Governing Board of the Richmond Unified School District, Contra Costa County, State of California, this 9th day of December, 1991, by the following vote:

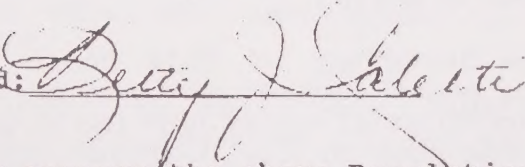
AYES: 4

NOES: 1

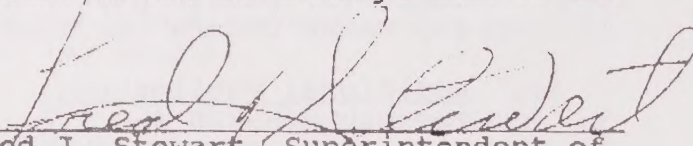
ABSENT: 0



President, Board of Education
Richmond Unified School District

Attested: 

I hereby approve the above Resolution of the Governing Board of the Richmond Unified School District



Fred J. Stewart, Superintendent of
Public Instruction - Appointed
Administrator

PML\51711127.RP1
12/10/91